

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Caston School Corporation (2650)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,034,046	\$1,965,290	\$1,901,791	\$2,092,776	0.7%	10.0%
Non - Certified Salaries	120	\$163,976	\$224,166	\$224,902	\$318,451	18.0%	41.6%
Group Health Insurance	222	\$243,203	\$268,406	\$149,459	\$174,147	-8.0%	16.5%
Transfer Tuition to Other School Corps Within State	561	\$462,721	\$426,784	\$513,043	\$153,072	-24.2%	-70.2%
Social Security Certified	212	\$144,431	\$141,484	\$135,511	\$147,137	0.5%	8.6%
Teacher Retirement Fund, After 7-1-95	216	\$93,265	\$125,175	\$110,187	\$129,992	8.7%	18.0%
Computer Hardware	741	\$0	\$89,000	\$80,000	\$89,000	NA	11.3%
Operational Supplies	611	\$37,069	\$50,622	\$64,838	\$79,683	21.1%	22.9%
Textbooks	630	\$159,091	\$24,815	\$34,540	\$78,479	-16.2%	127.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$69,257	\$78,050	\$55,323	\$59,446	-3.7%	7.5%
Public Employees Retirement Fund	214	\$20,214	\$33,921	\$29,931	\$45,576	22.5%	52.3%
Pre-2008 Object Code - Temporary Salaries	130	\$27,836	\$29,878	\$32,090	\$28,083	0.2%	-12.5%
Social Security Noncertified	211	\$11,236	\$15,668	\$16,875	\$25,358	22.6%	50.3%
Instruction Services	311	\$0	\$39,411	\$45,535	\$23,400	NA	-48.6%
Stipends	131	\$14,210	\$500	\$0	\$19,143	7.7%	NA
Equipment	730	\$3,903	\$173,220	\$23,417	\$16,653	43.7%	-28.9%
Other Group Insurance Authorized by Statute	224	\$16,820	\$16,402	\$15,323	\$16,427	-0.6%	7.2%
Instructional Programs Improvement Services	312	\$4,840	\$2,410	\$1,900	\$15,666	34.1%	724.5%
Severance/Early Retirement Pay	213	\$96,220	\$73,598	\$0	\$9,551	-43.9%	NA
Workers Compensation Insurance	225	\$3,788	\$5,771	\$4,956	\$9,290	25.1%	87.5%
Licensed Employees	135	\$3,608	\$4,592	\$5,248	\$8,900	25.3%	69.6%
Library Books	640	\$7,870	\$6,735	\$7,957	\$8,317	1.4%	4.5%
Group Accident Insurance	223	\$8,800	\$7,315	\$6,894	\$7,165	-5.0%	3.9%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$3,906	\$5,553	\$0	\$3,755	-1.0%	NA
Group Life Insurance	221	\$3,238	\$5,351	\$600	\$3,003	-1.9%	400.9%
Dues and Fees	810	\$0	\$170	\$1,391	\$2,035	NA	46.3%
Travel	580	\$601	\$975	\$579	\$1,617	28.0%	179.1%
Content	747	\$0	\$0	\$250	\$818	NA	227.3%
Construction Services	450	\$1,289	\$2,311	\$401	\$713	-13.8%	77.7%
Professional Development	748	\$465	\$4,900	\$0	\$150	-24.6%	NA
Staff Services	314	\$0	\$0	\$1,008	\$140	NA	-86.1%
Other Employee Benefits	241 - 290	\$2,895	\$2,580	\$15	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$4,133	\$2,417	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$356	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$3,643,288	\$3,827,470	\$3,463,961	\$3,567,941	-0.5%	3.0%
Student Instructional Support							
Certified Salaries	110	\$257,157	\$259,319	\$264,966	\$265,164	0.8%	0.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$118,536	\$118,656	\$112,718	\$105,870	-2.8%	-6.1%
Group Health Insurance	222	\$58,938	\$58,897	\$38,610	\$24,505	-19.7%	-36.5%
Social Security Certified	212	\$18,265	\$18,717	\$16,158	\$19,650	1.8%	21.6%
Teacher Retirement Fund, After 7-1-95	216	\$13,545	\$16,917	\$14,266	\$14,816	2.3%	3.9%
Public Employees Retirement Fund	214	\$14,862	\$19,137	\$15,319	\$14,358	-0.9%	-6.3%
Social Security Noncertified	211	\$8,578	\$8,573	\$11,288	\$7,641	-2.8%	-32.3%
Operational Supplies	611	\$2,931	\$32,024	\$4,608	\$7,064	24.6%	53.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,848	\$9,797	\$6,639	\$5,926	-6.8%	-10.7%
Postage and Postage Machine Rental	532	\$2,426	\$1,948	\$2,020	\$2,251	-1.8%	11.4%
Other Purchased Services	593	\$358	\$0	\$1,790	\$1,994	53.6%	11.4%
Other Group Insurance Authorized by Statute	224	\$1,930	\$1,930	\$1,889	\$1,509	-6.0%	-20.1%
Workers Compensation Insurance	225	\$618	\$891	\$809	\$1,143	16.6%	41.3%
Group Accident Insurance	223	\$1,068	\$959	\$786	\$638	-12.1%	-18.8%
Group Life Insurance	221	\$264	\$264	\$226	\$193	-7.6%	-14.6%
Insurance	520	\$163	\$163	\$163	\$163	0.0%	0.0%
Staff Services	314	\$1,949	\$1,351	\$994	\$90	-53.6%	-90.9%
Instructional Programs Improvement Services	312	\$0	\$0	\$45	\$45	NA	0.0%
Other Employee Benefits	241 - 290	\$180	\$450	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$840	\$0	\$0	\$0	-100.0%	NA
Travel	580	\$318	\$15	\$0	\$0	-100.0%	NA
Stipends	131	\$646	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$150	\$0	\$0	NA	NA
Official Bond Premiums	525	\$0	\$0	\$175	\$0	NA	-100.0%
Student Instructional Support Total		\$511,420	\$550,158	\$493,470	\$473,020	-1.9%	-4.1%
Overhead and Operational							
Non - Certified Salaries	120	\$695,990	\$677,689	\$662,195	\$764,907	2.4%	15.5%
Heating and Cooling for Buildings - Electricity	621	\$205,396	\$225,948	\$228,558	\$253,323	5.4%	10.8%
Vehicles	731	\$175,736	\$165,506	\$169,986	\$201,732	3.5%	18.7%
Group Health Insurance	222	\$180,782	\$174,873	\$207,183	\$198,943	2.4%	-4.0%
Food Purchases	614	\$197,099	\$148,124	\$146,029	\$178,598	-2.4%	22.3%
Certified Salaries	110	\$93,730	\$94,812	\$88,703	\$98,578	1.3%	11.1%
Public Employees Retirement Fund	214	\$64,138	\$78,589	\$64,444	\$77,012	4.7%	19.5%
Gasoline and Lubricants	613	\$103,995	\$90,897	\$91,351	\$69,191	-9.7%	-24.3%
Operational Supplies	611	\$47,289	\$65,503	\$61,402	\$68,982	9.9%	12.3%
Social Security Noncertified	211	\$47,820	\$45,376	\$45,430	\$53,089	2.6%	16.9%
Equipment	730	\$54,020	\$6,328	\$47,270	\$46,793	-3.5%	-1.0%
Insurance	520	\$36,572	\$39,685	\$41,983	\$44,226	4.9%	5.3%
Repairs and Maintenance Services	430	\$61,080	\$36,698	\$49,741	\$43,034	-8.4%	-13.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Public or Private Utility Services	419	\$0	\$22,013	\$29,923	\$30,146	NA	0.7%
Light and Power - Other Than Heating and Cooling	625	\$25,806	\$28,307	\$29,234	\$30,142	4.0%	3.1%
Workers Compensation Insurance	225	\$8,350	\$14,645	\$14,162	\$23,617	29.7%	66.8%
Other Professional and Technical Services	319	\$5,916	\$7,301	\$85,966	\$22,320	39.4%	-74.0%
Gas - Other than heating and Cooling	626	\$18,487	\$16,686	\$22,703	\$16,121	-3.4%	-29.0%
Computer Hardware	741	\$0	\$187	\$1,965	\$14,479	NA	636.9%
Telephone	531	\$10,174	\$10,256	\$10,306	\$11,962	4.1%	16.1%
Other Supplies and Materials	615, 660 - 689	\$13,212	\$6,960	\$8,843	\$11,600	-3.2%	31.2%
Content	747	\$0	\$0	\$0	\$10,355	NA	NA
Social Security Certified	212	\$7,046	\$7,604	\$6,330	\$7,408	1.3%	17.0%
Removal of Refuse and Garbage	412	\$5,117	\$4,860	\$4,780	\$7,373	9.6%	54.2%
Staff Services	314	\$1,728	\$2,922	\$3,346	\$6,961	41.7%	108.1%
Dues and Fees	810	\$5,032	\$5,092	\$3,788	\$6,530	6.7%	72.4%
Other Group Insurance Authorized by Statute	224	\$5,549	\$5,191	\$4,242	\$4,184	-6.8%	-1.4%
Heating and Cooling for Buildings - Gas	622	\$2,060	\$2,453	\$9,784	\$3,860	17.0%	-60.5%
Advertising	540	\$3,583	\$2,247	\$3,639	\$3,484	-0.7%	-4.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,859	\$3,568	\$2,380	\$2,956	0.8%	24.2%
Water and Sewage	411	\$6,321	\$2,586	\$1,400	\$2,620	-19.8%	87.1%
Tires and Repairs	612	\$3,797	\$1,820	\$7,854	\$2,587	-9.1%	-67.1%
Travel	580	\$1,728	\$1,406	\$2,296	\$2,191	6.1%	-4.6%
Severance/Early Retirement Pay	213	\$19,555	\$9,825	\$0	\$1,900	-44.2%	NA
Postage and Postage Machine Rental	532	\$1,254	\$1,559	\$1,855	\$1,788	9.3%	-3.7%
Official Bond Premiums	525	\$1,200	\$950	\$200	\$1,200	0.0%	500.0%
Group Accident Insurance	223	\$1,352	\$1,121	\$1,043	\$1,167	-3.6%	11.9%
Group Life Insurance	221	\$447	\$456	\$435	\$546	5.1%	25.6%
Student Transportation Services	510	\$5,256	\$5,503	\$9,244	\$92	-63.6%	-99.0%
Teacher Retirement Fund, After 7-1-95	216	\$7,148	\$8,921	\$1,948	\$0	-100.0%	-100.0%
Rentals	440	\$11	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$707	\$0	\$2,922	\$0	-100.0%	-100.0%
Stipends	131	\$0	\$22,800	\$3,500	\$0	NA	-100.0%
Textbooks	630	\$4,056	\$5,056	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$2,131,397	\$2,052,322	\$2,178,362	\$2,325,995	2.2%	6.8%
Non Operational							
Rentals	440	\$138,000	\$275,200	\$275,000	\$276,000	18.9%	0.4%
Repairs and Maintenance Services	430	\$83,328	\$90,357	\$200,975	\$232,995	29.3%	15.9%
Other Purchased Property Services	490 - 499	\$345,933	\$348,753	\$179,387	\$172,199	-16.0%	-4.0%
Other Technology Hardware	746	\$4,841	\$11,591	\$50,289	\$138,053	131.1%	174.5%
Non - Certified Salaries	120	\$46,143	\$45,403	\$43,118	\$48,450	1.2%	12.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$33,504	\$35,247	\$28,735	\$34,250	0.6%	19.2%
Equipment	730	\$14,563	\$44,501	\$31,524	\$33,294	23.0%	5.6%
Content	747	\$24,833	\$56,694	\$34,571	\$24,758	-0.1%	-28.4%
Connectivity	744	\$4,265	\$15,102	\$20,052	\$18,524	44.4%	-7.6%
Computer Hardware	741	\$18,469	\$56,605	\$28,536	\$17,521	-1.3%	-38.6%
Social Security Noncertified	211	\$3,530	\$3,473	\$3,299	\$3,756	1.6%	13.9%
Social Security Certified	212	\$2,563	\$2,696	\$1,264	\$2,570	0.1%	103.4%
Telecommunications Equipment	745	\$190,004	\$43,744	\$10,537	\$2,349	-66.7%	-77.7%
Travel	580	\$160	\$141	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$321	\$3,300	\$2,734	\$0	-100.0%	-100.0%
Staff Services	314	\$126	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$111	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$910,695	\$1,032,808	\$910,020	\$1,004,719	2.5%	10.4%
Grand Total		\$7,196,800	\$7,462,757	\$7,045,812	\$7,371,676	0.6%	4.6%